

HOUSE JOINT RESOLUTION 1014

By Coley

A RESOLUTION urging the United States Congress to amend the federal tax code so that all unreimbursed medical expenses are tax deductible.

WHEREAS, current federal law allows taxpayers to deduct unreimbursed medical and dental expenses that exceed seven and one half percent (7.5%) of adjusted gross income (AGI); and

WHEREAS, for example, a household with an AGI of sixty thousand dollars (\$60,000) would be allowed to deduct out-of-pocket expenses that were greater than four thousand five hundred dollars (\$4,500); and

WHEREAS, eliminating the seven and one half percent (7.5%) threshold would provide substantial relief to millions of hard-working Americans; and

WHEREAS, such benefits would provide an additional subsidy for those with expensive medical conditions and for those who are uninsured; and

WHEREAS, additionally, the changes would result in a financial savings for patients, including Medicare beneficiaries facing high drug expenses; and

WHEREAS, moreover, eliminating the threshold would remove the incentive to bunch medical expenses within a particular calendar year in order to qualify for the deduction; and

WHEREAS, a more favorable deduction for out-of-pocket medical expenses would improve health care choice and affordability; now, therefore,

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED FIFTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE SENATE CONCURRING, that this General Assembly hereby urges the Congress of the United States to act expeditiously to amend the federal tax code so that all unreimbursed medical expenses are tax deductible.

BE IT FURTHER RESOLVED, that this General Assembly strongly urges each member of the Tennessee Congressional Delegation to utilize the full measure of his or her influence to effect the passage of federal legislation providing for such deduction on the federal income tax.

BE IT FURTHER RESOLVED, that the Chief Clerk of the House of Representatives is directed to transmit a certified copy of this resolution to the President and the Secretary of the United States Senate; the Speaker and the Clerk of the United States House of Representatives; and to each member of the Tennessee delegation to the United States Congress.